4.2.1

Previous references.

1866-61 Spl File No. 1 1 82
~~100~~.

Serial Nos. 17 to 24.

(Gen: Fin)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 17 to 24

Part B. for January 1868

SUBJECT.

Conveying instructions as to the class of Public Servants from whom license tax is to be levied

---

17. From the Secy to Govt of India.
No. 2108 d/ 26th April 1867.
Forwards for information and guidance circular stating that Servants of the British Crown are to be considered as public Servants and liable to license tax.

4. To the same. No. 835/25 d/ 11th May 1867
Submits for consideration and orders the question whether uncovenanted officials of higher rank holding Gazetted appointments are to be considered as coming within the meaning of the G.O. above referred to.

19. From the Offg Comptroller, P.O. Accounts.
No. 1082 d/ 15th May 1867.
G.R.S. 58 Solicits definite instructions as to the interpretation of the 'Servants of the British Crown' used in the above circular.

20. To the same. No. 1012/121 d/ 18th May 1867.
Acknowledges receipt of the above. Intimates that instructions conveyed in Dy Accts General's Cir No. 473 should be followed as regards exemption from license tax. Also defer provisions of the Act pending orders of the Govt of India.

To the Secretary to Govt of India.
No. 3544/90 dt 15th October 1867.
Solicits instructions as to the amenability of uncovenanted officers of the P.W.A. to the operation of Act XXI of 1867, adverted to in Sl 18 above.

~~To the Offg. Comptroller P.W.A. No. 1012/131 dt 18th March 1867~~

22. From the Secretary to Govt of India,
No. 3558 dt 11th November 1867.
Requests to furnish a duplicate copy of No. 835/95 of the 9th May last re amenability of uncovenanted officers of the P.W.D. to the license tax.

23. To the same. No. 4502/109 dt 22nd Novr 1867.
Submits duplicate copy asked for.

24. From the same. No. 209 dt 18th January 1868.
States that the servants of the Mysore Commission who may be in receipt of any portion of their salaries from this Govt cannot be exempted from the operation of the License Tax Act & that Native Officials who look for no promotion outside are exempted.

Sl No. 17

~~Sp File 522~~ G 7-1-1867

No. 2108.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT

SEPARATE REVENUE.
Assessed Taxes

CIRCULAR.

FORT WILLIAM, APRIL 26th, 1867.

The Governor General in Council is pleased to declare that against British subjects in Foreign Territory not employed in the service of Her Majesty it is not the intention of the Government of India to press the demand for License Tax, and the public servants of a Foreign State employed in Foreign Territory are clearly exempt from the incidence of the tax. Only the servants of the British Crown are to be considered as public servants within the meaning of Section 20, Act XXI of 1867. All the members of the last class are taxable without reference to the question whether or not the funds for the payment of their salaries are provided by a Native State.

ORDERED, that a copy of the above be sent to the Departments* Governments† Administrations‡ and Officers§ noted in the margin for information and guidance.

E. H. LUSHINGTON,

Secretary to the Government of India.

Assistant Secretary to the Government of India.

* Foreign, Home, Military, Public Works.
† Governments of Bengal, Madras, Bombay, the North-Western Provinces and the Punjab.
‡ Chief Commissioners of Oude, Central Provinces, British Burmah; Residents of Hyderabad, Indore, Baroda, Nepaul; Agents to the Governor General, Central India and Rajpootanah; Commissioner of Mysore.
§ Comptroller General of Accounts.

Accountant General { Bengal. Madras. Bombay. North-Western Provinces. Punjab. British Burmah.

Deputy Accountant General { Central Provinces. Hyderabad. Mysore.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Assessed Taxes.

CIRCULAR.

No. 2108.

Dated, Fort William, April 2 1867.

Received—

O. S. G. P.—No. 414.—18-4-67.—194.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.

Assessed Taxes.

CIRCULAR.

No. 2108.

Dated, Fort William, April 27 1867.

Received — [illegible]

O. S. G. P.—No. 414.—18-4-67.—194.

Sl No. 17

~~Spl File 522~~ G 7-1-1867

No. 2108.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes

CIRCULAR.

FORT WILLIAM, APRIL 26th 1867.

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§ Comptroller General of Accounts.

Accountant General { Bengal. Madras. Bombay. North-Western Provinces. Punjab. British Burmah.

Deputy Accountant General { Central Provinces. Hyderabad. Mysore.

3

SEN No. 18

~~Spl Files~~ G.7 1-160

Gen. No. 835
25-

1867.

From

To The Secretary to the Govt. of India
Financial Department
Simla

Dated 9th
Despatched 11th March 1867
Received

Enclosures No. -

General No. 835 } 1867
Finance No. 25 } 68.

Referring to Circular No. 2108 dated 26th Ultimo, submits for the consideration and orders of His Excellency the Viceroy and Governor General in Council the question whether uncovenanted officials of higher rank holding gazetted appointments are to be considered as coming within the meaning of the Government order above referred to.

× From Home Dept.

Penalties of the
first Circular Order.

7 It is to be deemed
advisable to bring
to Trial in the
Supreme Courts
of the Province any
Cases under the
Penalties of the Circular
Law, I would
to Question the Legal
right of Sentencing
any Classes of the
Servants of the
British Crown under
Authorities from their

hary, they to suppose
the advisability
of H E in Council
legalizing the
proceeding by
Specially calendaring
under such limitations as may
the provisions of
Act XXI of 1867
although the Statute
being not be altogether
applicable to the
circumstances of
a [redacted] Province
State, or by introducing

another Legislature
enacting to
meet the circumstances
of the case, as
was found necessary
& the a similar
measure before
the passing of
the Imperial Act
could be
brought to bear
upon the Servants
of the British Govt
residing beyond
the limits of their
Territories and

belonged to the ...
administration of
a foreign State &
land from its Owners

8. The object ...
would appear to
be the indicated
by his Excellency the
Governor in ...
in letter No 3275 of
30th March 1867 which says
in down that no
Enactment of the
British Legislature
has any legal force
in Cyprus unless ...
extended to it by H.M.
by treaty or Convention

Col. Off. 9. 5. 67

Inspectors of Schools
and Mr. Walker,
the Principal
of the Sup. 4th
School at Bayshore
who all hold land
Local appointments
and may therefore
Claim as they or
Either some of them
successfully did
on the occasion of
the Income Tax on
the ground of them
being Public Servants

of the Native State
although they are
seem Gazetted to
their appointment
of the Form of Indem
with regard to M.
Bates I think
right to add that
he was nominated
and entered into
a Covenant with
the Rt Honble the
Secy of State for
with two Sureties
him Severally and

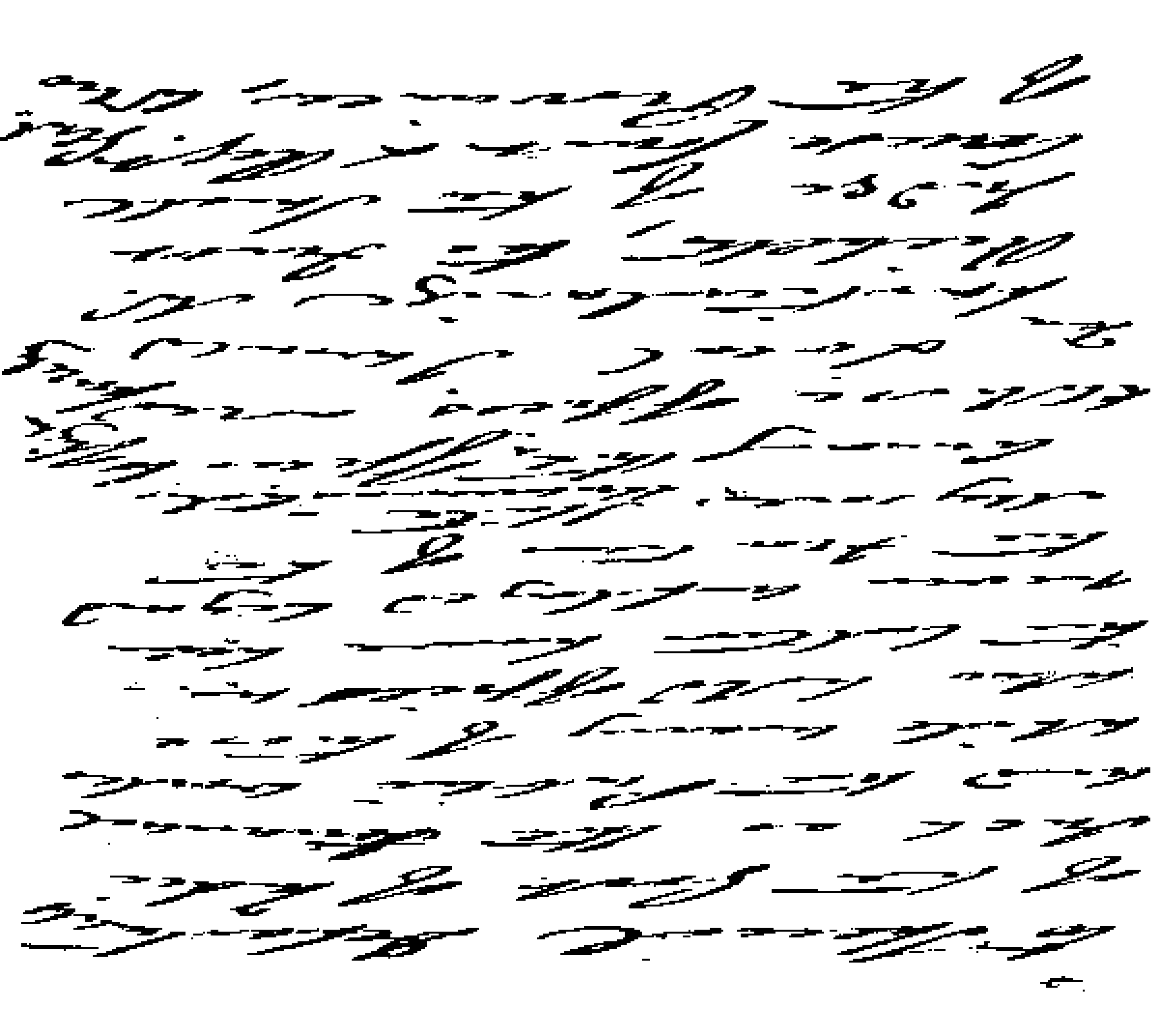
taxation, & entitled
on him the privilege
of being considered
a Servant of the
British Crown
while his Services
in the Educational
Department are
enabled to claim
Exemption from
the incidence of
the Tax by Virtue
of them being
held at liberty
to exercise their
Industry in
any one as he

Servants
of the United States 2

6 As the Secretary of
the Department of
Education should
be any Penalty
in the Case of the
Public ~~Officers~~ Officers
with Criminal and
Pecuniary Effects I
have deemed it
right to direct the
Special Instructions
of Form a Report
the Commissioners on
the Causes of the
above Classes from
the Law under the

Questionable
how far the Services
especially the Subjects
of the Mysore State
can be made amenable
to the Decisions Jan
Native Tribunals during times
they have been Subjects
to their Superintendence
& have received him
from the Govt of India
to the above Category
are Civil Criminal
and Debt Jurisdiction
a District of 14 Cos
Subject to Appeal
of the Judges of the Small
Cause Court

3. With regard to the
Remaining classes
of Uncovenanted Ser-
vants European or
Indian who have
been gazetted to the
Establishments by the
Govt of India I am
of opinion that it
will be advisable
to obtain a distinct
ruling as to the limit
of their respective liability to the
as the above and
Officials whose Offices
are purely local
in contradistinction
to those who belong



to Special Departments
of the Govt. of India
such as the Financial
and the Public Works
while many of those
who held Offices in
the latter have been
seven employed beyond
the Frontiers of the
Mysore State
Unacquainted
among the Officers
whose Offices are
Local I have
particularly
Richetts, the Town
Judge of the Small
Cause Court & Asst. Sec.
of the Province, who

although a member
of the Mysore Commission
may have had a legitimate
claim Exemption from
the incidence of the
Tax, on the same grounds
~~that he was not~~ upon
on which he succeeded
in obtaining exemption
from the payment of the
Income Tax in 1862 that
he was not a Servant
of the British
of the Crown, but a
Public Servant of the
Native State —
5 Mr Garrett the
Director of Public
Instruction, Mem.
Rice & Hodgson

Genl. Inv. 835 } 1867/68. 4th May/69.
Finance Inv. 25 }

To the Financial Secy

Sir,

With reference to your circular No. 2108 dated 26th Ult. enjoining the adoption of H.E. the Governor Genl's. to the effect that servants of the British Crown serving in foreign territory and such servants only are to be considered as public servants within the meaning of Sec. 20 of Act X [redacted] of 1864, I have the honor to state that while no question may longer exist

as to the liability
of the Commanders
Civil and Military
Officers of the Com-
holding Office in
Mysore to pay the
Income Tax, in
obedience to the
ruling of the Govt.
Order referred to, w
appears to me doub
whether the Commande
Officer in the Territo
has receive their
appointments from
the Govt of India but
held no Commission

from the Crown are to be considered as coming within the meaning of the latter Govt order, by reason of their Appointments being notified in the Govt Gazette or otherwise —

The Uncovenanted Servants who are Gazetted to their posts, and may be thus considered to receive their appointments from the Govt of

Indians are of va
classes and
Europeans Eas
and halves
belonging to
Persons of
of the Indian
but one and
receiving them
from the
State - Any
tribe exercising
Class of the
of the Athens
appears to be
objectionable
punishable, b
the same time

d
2

Sept No 69 X (4 No 19

Sept file 529 From 1867

Th. Controller of Accounts

To The Secy to the Commissioner of Mysore.

Dated 15 Jan 1867

Despatched

Received 17 Jan 1867

Enclosures No. 4

General No 1482 1867 - 6

No

Solicits definite instructions as to the interpretation of the Superior Servants of the British Crown used in Circular 2108 of the Government of India in the Financial Department.

No 40

No 1082 of 1867

Mysore P.W. Department
Central Office of Account
Bangalore 15 May 1867

From The Offg. Controller
P.W. Accounts Mysore

To The Secretary to the Commissioner
for the Govt of the Territories of
H.H. the Rajah of Mysore.

Sir As the interpretation put upon the Expression "Servants of the British Crown" used in Circular 2108 of the Government of India in the Financial Department varies in the Notification issued by the Accountant General Madras from that put upon it by the Deputy Accountant General Mysore and as both differ from the interpretation of the same Expression in the Income Tax Act I have the honor to request the instructions of the Commissioner as to the classes of Servants in the P.W. Department who are exempt from the question in this form as it will be more easily ascertained.

2 In the Notification of the Deputy Accountant General a distinction is drawn between Natives and Europeans holding the same appointment which I think cannot be intended as I consider it would be most unjust to hold a

European

6

European clerk on 1100/ Rupees per annum liable and to consider the native clerk in exactly the same position I attempt. I would remark that the Madras Notification makes no such distinctions but states that Government Servants in ~~Civil Departments other than the Police~~ Military whose pay is above Rupees 1000 are liable to the tax. As the necessary deductions will have to be made on the 1st June I request that I may be favored with definite instructions to guide me in the Audit of the Salary Bills.

In the Calcutta & Bombay Provinces a Native Civil Servant is so liable

I have the honor to be
Sir,
Your most obedient Servant.
D. H. Pait M.R.C.
Off. Court P. Wheel. Mysore

Exd
E&H

SENo 20

Apl File 522

7

General No 1012

OWD No 131

G-9-1-1850

Mysore Comr Office 18th May
18th May 1867

To Offg Collector

Sir I have received the Offg Comrs
instructions to accept
your letter of the 15th inst requesting
instructions as to the classes of
servants in the P.W. Dept who are
to be
exempt from payt of the license
tax imposed under Act XXI of 1867, and
in reply to inform you that as the
terms of the Notification issued from
the Secretariat Office were carefully
considered with reference to the
application of the phrase "Servants
of the British Crown" to the Circumstances of this Province, it
will be recalled that the instructions
therein contained should be followed
previous to the receipt of the reference
made to the Govt of India on
the subject. In short
justice it would seem that, apart
from other considerations, all
European subordinate officers
that might claim to the provisions
of the Act are equally entitled to
the same, but it is a State
of it is a question whether
that State
are not excluded from the liability
by the term "Servants of the British
Crown". It has therefore been
deemed advisable to
defer applying the provision
of the Act which is now the subject of
pending the receipt of the

×Circular No 473
dated 9th May 1867

1/
L. 25

1867 No. 1012
DTD 131

To

The Offg Controller of
P.W.A. – Mysore

Dated 18th May 1867.

Genl. No. 1012 2
DTD No. 131

Acknowledges receipt of
letter of the 15th instant, intimating
that the instructions contained in
the Dy Asst. Genls Circular
No. 473 should be followed in
respect to the classes of Servants
in the P.W.D. to be exempted
from paying Licence tax under
Act XXI of 1867, and that it has
been deemed advisable to defer
applying the provisions of the Act
to Mysore pending the orders of
Govt.

No. 1,12

No. 41

8/
Class of Persons, according to the
Order of the Govt of India.

by
(Signed) J. G.
17.5.67 Offg Secy

To Dy Asst. Genl

Genl No. 3844
Finance-90 } 1867/68

M. G. G.

Bangalore 15th Oct. 1867

SEN. 21

Spl Dep 122

G. 7-1-1860

To

The Secretary to the Govt of India
Financial Dept
Simla

Sir,

I reference having been made to this Office by the Offg Comptr & PW Accounts in connection to the amenability of Uncovenanted Officers of the P.W.D. to the provisions of Act XXI of 1867, I have the honor to solicit that the instructions of H.E. the G. G. of India in Council on the points adverted to in my letter No. 835-25- of the 9th May last may be communicated to me at an early date.

I have &c

M. G. G.
Chief Engineer

Bangalore

90/

1
L-26

Finance

From 1867

No. 3844
90

To The Secretary to the Govt. of India
Financial Department
Simla.

Dated 15th October
Despatched
Received

Enclosures No.

Original No. 3844 } 1867-68
Finance No. 90 }

Solicits early instruc-
tions as to the amenability
of Uncovenanted officers of
the D.P.W. to the operation
of act XXI of 1867 adverted
to in this Office No. 835 of 9th
May last.

From the Secretary to the Government of India

Mem 31.

~~Secret~~
~~Pol Dept~~ No 3558 G.A.I-1867

From

E. A. Smithington Esq:
Secretary to Govt of India

To

The Officiating Commissioner
of Mysore

Financial Department

Simla, the 11th November 1867

Sir

Adverting to your letter No 3844/90 dated the 15th October 1867 I am desired to request that a duplicate copy may be sent of your reference No 835/25 of the 9th May last, regarding the amenability of Uncovenanted Officers of the Public Works Department in Mysore to the ~~License~~ Tax as the receipt of the original cannot be traced in the Records of this Office.—

I have the honor to be
Sir
Your Most Obdt Servt

E. A. Smithington
Secretary to Govt of India

I.
L-26

R 280

1867

From

The Secy: to the Govt of India

Territorial Department

Simla

Dated 11 November

Rec'd 21 Do

No. 3558.

Regarding the 802/109.

Requests to furnish a duplicate copy of No. 835/25 of the 9th inst. regarding the amenability of the uncovenanted officers of the P.W.D to the Licensed Tax.

Endorsed

Copy to be made & desired

B 24/11/67

57

General No. 4802
Finance 109 } 1867/68.

SL No 23

Spl Files 22

G 7 1- 1860

B M. C. Office
Bangalore 22nd Nov. 67

To

E. H. Lushington Esqre
Secy to the Govt of India
Financial Depart
Fort William

Sir,

With reference to your letter No. 3558 dated 11th Instant, I have the honor to submit a duplicate copy of this Office letter No. 835/25 of the 9th ultimo, regarding the amenability of Uncovenanted Officers to the License Tax

I have &c

Mysore 22/11/67
Commissr.

Copy with encls: by SL

Finance 1867. No. 4802
From 109

1
L-26

Ue

To The Secy. to the Govt of India
Financial Departt
Calcutta.

Dated 22nd
Despatched 25th } Inwards
Received

Enclosures No. 1

General No. 4802 } 1867-68.
Finance No. 109 }

Submits a duplicate
Copy of this Office letter
regarding the Amenability
of Uncovenanted Officers to
the License Tax as called
for in No 3558 of 11th Instt.

No. 209.

GOVERNMENT OF INDIA

FINANCIAL DEPARTMENT.

SEPARATE REVENUE.
Assessed Taxes.

To

THE COMMISSIONER OF MYSORE.

~~Sec No. 24~~ ~~Spl Dte 522~~ G 1-1868

FORT WILLIAM, *the 18th January*, 1868.

SIR,

In reply to your letter No. 835-25, dated the 9th May 1867, I am desired to state that servants of the Mysore Commission, whether Covenanted or Uncovenanted, who may be in the receipt of any portion of their salaries from this Government, or who may be entitled to any prospective advantages from it, cannot be exempted from the operation of the License Tax Act, and that the tax levied from them should be credited to the Imperial Revenues.

2. Native officials, however, whose whole career is being passed in Mysore, who look for no promotion outside its limits, and whose pensions would be wholly debitable to it, are not amenable to the tax.

I have the honor to be,

SIR,

Your most obedient Servant,

Secretary to the Government of India.

A copy to the Deputy Accountant General Mysore.